

IN THE SPECIFICATION

Please replace the paragraph at page 25, lines 4-12, with the following rewritten paragraph:

As is shown in FIG. 4C, in order to form the wiring layer [[28]], a hard mask 38 is formed on the wiring film 27 so as to cover the hard mask 36 and MTJ element 30. For this purpose, an SiO₂ film, for instance, is formed as a hard mask film over the entire substrate 11 by sputtering to a thickness of 80 nm. Then, a resist film is deposited on the SiO₂ film. The resist film is patterned by photolithography, and a resist mask corresponding to the hard mask 28 is formed.